

CAPITAL PROJECTS FUNDS

Recreation Capital Improvement Fund - to account for park improvements financed primarily by Residential Construction Taxes (RCT).

Master Transportation Plan Capital Fund - to account for major transportation improvements. Financing is provided by transfers from the Master Transportation Plan Special Revenue Fund.

Parks and Recreation Bond Improvements Fund - to account for the cost of major recreation projects including new parks, recreation centers, and the improvement and expansion of existing facilities. Financing is provided by transfers from other funds.

Special Ad Valorem Capital Projects Fund - to account for Transportation and "Countywide" capital projects. Financing is provided by transfers from the Special Ad Valorem Redistribution special revenue fund.

Master Transportation Room Tax Improvements Fund - to account for major transportation improvements. Financing was provided by transfers from other funds and 2009 general obligation (Build America) bond proceeds of \$60,000,000.

LVMPD Capital Improvements Fund - to account for the costs of capital construction for urban and rural area LVMPD services. Financing is provided by transfers from other funds and charges to developers.

Fire Service Capital Fund - to account for the acquisition of fire apparatus, equipment, and the construction of new fire stations. Financing is provided by transfers from the Clark County Fire Service District and charges to developers.

Fort Mohave Valley Development Capital Improvements Fund - to account for capital costs associated with the acquisition of land, equipment acquisition, infrastructure improvements, or construction of capital projects in accordance with the Fort Mohave Valley Development Law as outlined in NRS 321.536.

County Capital Projects Fund - to account for major capital construction projects and major capital acquisitions of Clark County. Financing is provided by transfers from the general fund.

Information Technology Capital Projects Fund - to account for the acquisition of information technology equipment. Financing is provided by transfers from the general fund.

Public Works Capital Improvements Fund - to account for various projects funded by sources other than bond proceeds. Financing is provided by transfers from other funds and by offsite development charges.

Summerlin Capital Construction Fund - to account for the costs of capital improvements in the Summerlin area. Financing was provided by 2001 special assessment bond proceeds of \$58,000,000.

Mountain's Edge Capital Construction Fund - to account for the costs of capital improvements for Mountain's Edge. Financing was provided by 2003 special assessment bond proceeds of \$92,360,000.

Southern Highlands Capital Construction Fund - to account for improvements to the Southern Highlands area. Financing was provided by 1999 special assessment bonds issued in the amount of \$60,630,000.

Special Assessment Capital Construction Fund - to account for improvements to property owned by others. Financing is provided by special assessment bond sales.

Extraordinary Capital Maintenance Fund - the legislature mandated that this fund be created to maintain projects financed through certain bond issues. One half of one percent of such bond proceeds were placed in this fund. This fund was closed during fiscal year 2017.

SNPLMA Capital Construction Fund - to account for revenues and related capital expenditures associated with the Southern Nevada Public Lands Management Act.

Public Works Regional Improvements Fund - to account for revenues and related capital expenditures associated with Clark County Public Works projects funded in whole or in part by the Regional Transportation Commission of Southern Nevada or by the Regional Flood Control District.

Laughlin Capital Acquisition Fund - to account for major capital acquisition in Laughlin. Financing is provided by transfers from the Laughlin Town fund.

CAPITAL PROJECTS FUNDS

(Continued)

Moapa Town Capital Construction Fund - to account for major park improvements within the town of Moapa. Financing is provided by transfers from the Moapa Town fund.

Searchlight Capital Construction Fund - to account for costs of capital projects in Searchlight. Financing is provided by transfers from the Searchlight Town fund.

Clark County, Nevada
Capital Projects Funds
Combining Balance Sheet
June 30, 2017
(With comparative totals for June 30, 2016)

	Recreation Capital Improvement	Master Transportation Plan Capital	Parks and Recreation Bond Improvements	Special Ad Valorem Capital Projects	Master Transportation Room Tax Improvements
Assets					
Cash and investments					
In custody of the County Treasurer	\$ 33,527,967	\$ 140,293,261	\$ 75,070,238	\$ 3,964,184	\$ 116,750,903
With fiscal agent	-	-	-	-	-
Accounts receivable	23,572	8,922	-	-	38,589
Interest receivable	85,672	358,314	191,823	10,129	298,325
Due from other funds	-	48,251,986	-	1,564,291	31,901,452
Due from other governmental units	-	2,471,550	880,936	-	214,000
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 33,637,211</u>	<u>\$ 191,384,033</u>	<u>\$ 76,142,997</u>	<u>\$ 5,538,604</u>	<u>\$ 149,203,269</u>
Liabilities					
Accounts payable	\$ 1,142,311	\$ 16,087,660	\$ 156,959	\$ 2,054,073	\$ 4,090,688
Accrued payroll	-	72,222	-	-	-
Due to other funds	-	268,575	-	-	-
Unearned revenue and other liabilities	-	-	-	3	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>3</u>	<u>-</u>
Total liabilities	<u>1,142,311</u>	<u>16,428,457</u>	<u>156,959</u>	<u>2,054,076</u>	<u>4,090,688</u>
Deferred Inflows of Resources					
Unavailable grant revenue	-	2,034,609	-	-	214,000
	<u>-</u>	<u>2,034,609</u>	<u>-</u>	<u>-</u>	<u>214,000</u>
Fund Balances					
Restricted	20,487,677	125,974,988	16,307,948	-	124,710,267
Committed	-	-	-	2,159,826	-
Assigned	12,007,223	46,945,979	59,678,090	1,324,702	20,188,314
	<u>32,494,900</u>	<u>172,920,967</u>	<u>75,986,038</u>	<u>3,484,528</u>	<u>144,898,581</u>
Total fund balances	<u>32,494,900</u>	<u>172,920,967</u>	<u>75,986,038</u>	<u>3,484,528</u>	<u>144,898,581</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 33,637,211</u>	<u>\$ 191,384,033</u>	<u>\$ 76,142,997</u>	<u>\$ 5,538,604</u>	<u>\$ 149,203,269</u>

(Continued)

Clark County, Nevada
Capital Projects Funds
Combining Balance Sheet
June 30, 2017
(With comparative totals for June 30, 2016)

(Continued)

	LVMPD Capital Improvement	Fire Service Capital	Fort Mohave Valley Development Capital Improvements	County Capital Projects	Information Technology Capital Projects
Assets					
Cash and investments					
In custody of the County Treasurer	\$ 1,423,098	\$ 24,871,591	\$ 4,537,525	\$ 338,981,747	\$ 24,120,156
With fiscal agent	-	-	-	-	-
Accounts receivable	25,697	69,056	-	-	-
Interest receivable	3,636	63,553	11,594	865,710	61,633
Due from other funds	-	-	-	4,281,216	1,264,215
Due from other governmental units	-	-	-	-	-
Total assets	<u>\$ 1,452,431</u>	<u>\$ 25,004,200</u>	<u>\$ 4,549,119</u>	<u>\$ 344,128,673</u>	<u>\$ 25,446,004</u>
Liabilities					
Accounts payable	\$ 446,153	\$ 1,305,808	\$ 517,038	\$ 9,983,852	\$ 1,100,695
Accrued payroll	-	-	-	-	2,195
Due to other funds	-	-	-	-	-
Unearned revenue and other liabilities	-	-	-	25,000	-
Total liabilities	<u>446,153</u>	<u>1,305,808</u>	<u>517,038</u>	<u>10,008,852</u>	<u>1,102,890</u>
Deferred Inflows of Resources					
Unavailable grant revenue	-	-	-	-	-
Fund balances					
Restricted	-	-	3,948,641	-	-
Committed	382,715	2,165,643	-	19,394,175	4,274,566
Assigned	623,563	21,532,749	83,440	314,725,646	20,068,548
Total fund balances	<u>1,006,278</u>	<u>23,698,392</u>	<u>4,032,081</u>	<u>334,119,821</u>	<u>24,343,114</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 1,452,431</u>	<u>\$ 25,004,200</u>	<u>\$ 4,549,119</u>	<u>\$ 344,128,673</u>	<u>\$ 25,446,004</u>

(Continued)

Clark County, Nevada
Capital Projects Funds
Combining Balance Sheet
June 30, 2017
(With comparative totals for June 30, 2016)

(Continued)

	Public Works Capital Improvements	Summerlin Capital Construction	Mountain's Edge Capital Construction	Southern Highlands Capital Construction	Special Assessment Capital Construction
Assets					
Cash and investments					
In custody of the County Treasurer	\$ 52,114,610	\$ 11,491,403	\$ 3,924,044	\$ 3,705,856	\$ 5,616,539
With fiscal agent	-	27,642,763	-	-	-
Accounts receivable	1,655	-	-	-	-
Interest receivable	133,098	33,207	10,027	9,469	14,353
Due from other funds	-	-	-	-	25,500
Due from other governmental units	807,750	-	-	-	-
	<u>807,750</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 53,057,113</u>	<u>\$ 39,167,373</u>	<u>\$ 3,934,071</u>	<u>\$ 3,715,325</u>	<u>\$ 5,656,392</u>
Liabilities					
Accounts payable	\$ 510,806	\$ 3,485,399	\$ -	\$ -	\$ 76,925
Accrued payroll	-	-	-	-	-
Due to other funds	-	-	-	-	25,500
Unearned revenue and other liabilities	17,254,487	-	-	-	140,000
Total liabilities	<u>17,765,293</u>	<u>3,485,399</u>	<u>-</u>	<u>-</u>	<u>242,425</u>
Deferred Inflows of Resources					
Unavailable grant revenue	-	-	-	-	-
Fund balances					
Restricted	-	29,885,931	-	-	3,229,506
Committed	1,312,511	-	-	-	-
Assigned	33,979,309	5,796,043	3,934,071	3,715,325	2,184,461
Total fund balances	<u>35,291,820</u>	<u>35,681,974</u>	<u>3,934,071</u>	<u>3,715,325</u>	<u>5,413,967</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 53,057,113</u>	<u>\$ 39,167,373</u>	<u>\$ 3,934,071</u>	<u>\$ 3,715,325</u>	<u>\$ 5,656,392</u>

(Continued)

Clark County, Nevada
Capital Projects Funds
Combining Balance Sheet
June 30, 2017
(With comparative totals for June 30, 2016)

(Continued)

	Extraordinary Capital Maintenance	SNPLMA Capital Construction	Public Works Regional Improvements	Laughlin Capital Acquisition	Moapa Town Capital Construction
Assets					
Cash and investments					
In custody of the County Treasurer	\$ -	\$ 11,585,724	\$ 3,886,272	\$ 843,579	\$ 85,014
With fiscal agent	-	-	-	-	-
Accounts receivable	-	14	8,956	-	-
Interest receivable	-	29,604	9,930	2,156	217
Due from other funds	-	-	-	-	-
Due from other governmental units	-	53,982	10,468,514	-	-
	<u>-</u>	<u>53,982</u>	<u>10,468,514</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ -</u>	<u>\$ 11,669,324</u>	<u>\$ 14,373,672</u>	<u>\$ 845,735</u>	<u>\$ 85,231</u>
Liabilities					
Accounts payable	\$ -	\$ 89,549	\$ 12,655,156	\$ -	\$ -
Accrued payroll	-	-	-	-	-
Due to other funds	-	-	-	-	-
Unearned revenue and other liabilities	-	-	-	-	-
Total liabilities	<u>-</u>	<u>89,549</u>	<u>12,655,156</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources					
Unavailable grant revenue	-	-	35,275	-	-
	<u>-</u>	<u>-</u>	<u>35,275</u>	<u>-</u>	<u>-</u>
Fund balances					
Restricted	-	-	-	-	-
Committed	-	970,692	1,683,241	-	-
Assigned	-	10,609,083	-	845,735	85,231
Total fund balances	<u>-</u>	<u>11,579,775</u>	<u>1,683,241</u>	<u>845,735</u>	<u>85,231</u>
	<u>-</u>	<u>11,579,775</u>	<u>1,683,241</u>	<u>845,735</u>	<u>85,231</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ -</u>	<u>\$ 11,669,324</u>	<u>\$ 14,373,672</u>	<u>\$ 845,735</u>	<u>\$ 85,231</u>

(Continued)

Clark County, Nevada
Capital Projects Funds
Combining Balance Sheet
June 30, 2017
(With comparative totals for June 30, 2016)

(Continued)

		Totals	
	Searchlight Capital Construction	2017	2016
Assets			
Cash and investments			
In custody of the County Treasurer	\$ 250,033	\$ 857,043,744	\$ 863,335,262
With fiscal agent	-	27,642,763	29,391,865
Accounts receivable	-	176,461	536,693
Interest receivable	639	2,193,089	1,934,124
Due from other funds	-	87,288,660	83,618,921
Due from other governmental units	-	14,896,732	20,493,087
Total assets	<u>\$ 250,672</u>	<u>\$ 989,241,449</u>	<u>\$ 999,309,952</u>
Liabilities			
Accounts payable	\$ 14,496	\$ 53,717,568	\$ 49,739,546
Accrued payroll	-	74,417	48,738
Due to other funds	-	294,075	1,103,067
Unearned revenue and other liabilities	-	17,419,490	17,200,290
Total liabilities	<u>14,496</u>	<u>71,505,550</u>	<u>68,091,641</u>
Deferred Inflows of Resources			
Unavailable grant revenue	-	2,283,884	1,642,883
Fund balances			
Restricted	-	324,544,958	342,283,206
Committed	-	32,343,369	41,874,059
Assigned	236,176	558,563,688	545,418,163
Total fund balances	<u>236,176</u>	<u>915,452,015</u>	<u>929,575,428</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 250,672</u>	<u>\$ 989,241,449</u>	<u>\$ 999,309,952</u>

Clark County, Nevada
Capital Projects Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2017
(With comparative totals for the fiscal year ended June 30, 2016)

	Recreation Capital Improvement	Master Transportation Plan Capital	Parks and Recreation Bond Improvements	Special Ad Valorem Capital Projects	Master Transportation Room Tax Improvements
Revenues					
Intergovernmental revenue	\$ -	\$ 5,665,580	\$ -	\$ -	\$ 187,535
Charges for services	27,396	2,073,643	3,033,977	-	40,089
Interest	(14,832)	(37,173)	26,221	12	195,611
Other	23,572	-	18,000	-	6,000
Total revenues	<u>36,136</u>	<u>7,702,050</u>	<u>3,078,198</u>	<u>12</u>	<u>429,235</u>
Expenditures					
Salaries and wages	-	1,557,600	-	-	-
Employee benefits	-	732,764	-	-	-
Services and supplies	-	2,171,853	91,288	1,270,961	5,917,539
Capital outlay	5,537,379	67,825,181	1,442,278	12,969,604	13,957,646
Bond issuance costs	-	-	-	-	-
Total expenditures	<u>5,537,379</u>	<u>72,287,398</u>	<u>1,533,566</u>	<u>14,240,565</u>	<u>19,875,185</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(5,501,243)</u>	<u>(64,585,348)</u>	<u>1,544,632</u>	<u>(14,240,553)</u>	<u>(19,445,950)</u>
Other Financing Sources (Uses)					
Transfers from other funds	1,096,029	48,251,987	-	7,730,460	31,901,452
Transfers to other funds	-	-	-	(264,019)	(1,107,784)
Bonds and loans issued	-	-	-	-	-
Premium on bonds issued	-	-	-	-	-
Total other financing sources (uses)	<u>1,096,029</u>	<u>48,251,987</u>	<u>-</u>	<u>7,466,441</u>	<u>30,793,668</u>
Net change in fund balances	<u>(4,405,214)</u>	<u>(16,333,361)</u>	<u>1,544,632</u>	<u>(6,774,112)</u>	<u>11,347,718</u>
Fund Balances					
Beginning of year	<u>36,900,114</u>	<u>189,254,328</u>	<u>74,441,406</u>	<u>10,258,640</u>	<u>133,550,863</u>
End of year	<u>\$ 32,494,900</u>	<u>\$ 172,920,967</u>	<u>\$ 75,986,038</u>	<u>\$ 3,484,528</u>	<u>\$ 144,898,581</u>

(Continued)

Clark County, Nevada
Capital Projects Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2017
(With comparative totals for the fiscal year ended June 30, 2016)

(Continued)

	LVMPD Capital Improvements	Fire Service Capital	Fort Mohave Valley Development Capital Improvements	County Capital Projects	Information Technology Capital Projects
Revenues					
Intergovernmental revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for services	-	-	-	-	-
Interest	674	(642)	(210)	(497,429)	89,526
Other	63,767	279,612	-	523,273	-
Total revenues	<u>64,441</u>	<u>278,970</u>	<u>(210)</u>	<u>25,844</u>	<u>89,526</u>
Expenditures					
Salaries and wages	-	-	-	-	42,074
Employee benefits	-	-	-	-	2,054
Services and supplies	11,380	1,583,479	-	3,661,493	6,849,678
Capital outlay	1,006,397	2,380,118	1,206,499	35,753,773	10,990,410
Bond issuance costs	-	-	-	-	-
Total expenditures	<u>1,017,777</u>	<u>3,963,597</u>	<u>1,206,499</u>	<u>39,415,266</u>	<u>17,884,216</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(953,336)</u>	<u>(3,684,627)</u>	<u>(1,206,709)</u>	<u>(39,389,422)</u>	<u>(17,794,690)</u>
Other Financing Sources (Uses)					
Transfers from other funds	-	-	-	113,052,126	19,947,972
Transfers to other funds	-	-	-	(19,821,815)	-
Bonds and loans issued	-	-	-	-	-
Premium on bonds issued	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>93,230,311</u>	<u>19,947,972</u>
Net change in fund balances	<u>(953,336)</u>	<u>(3,684,627)</u>	<u>(1,206,709)</u>	<u>53,840,889</u>	<u>2,153,282</u>
Fund Balances					
Beginning of year	<u>1,959,614</u>	<u>27,383,019</u>	<u>5,238,790</u>	<u>280,278,932</u>	<u>22,189,832</u>
End of year	<u>\$ 1,006,278</u>	<u>\$ 23,698,392</u>	<u>\$ 4,032,081</u>	<u>\$ 334,119,821</u>	<u>\$ 24,343,114</u>

(Continued)

Clark County, Nevada
Capital Projects Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2017
(With comparative totals for the fiscal year ended June 30, 2016)

(Continued)

	Public Works Capital Improvements	Summerlin Capital Construction	Mountain's Edge Capital Construction	Southern Highlands Capital Construction	Special Assessment Capital Construction
Revenues					
Intergovernmental revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for services	59,687	-	-	-	2,147,848
Interest	(20,300)	140,317	559	529	(1,501)
Other	111,048	-	-	-	-
Total revenues	<u>150,435</u>	<u>140,317</u>	<u>559</u>	<u>529</u>	<u>2,146,347</u>
Expenditures					
Salaries and wages	-	-	-	-	-
Employee benefits	-	-	-	-	-
Services and supplies	1,338,464	269,044	-	-	76,924
Capital outlay	1,715,795	5,100,939	-	-	-
Bond issuance costs	-	35,000	-	-	-
Total expenditures	<u>3,054,259</u>	<u>5,404,983</u>	<u>-</u>	<u>-</u>	<u>76,924</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,903,824)</u>	<u>(5,264,666)</u>	<u>559</u>	<u>529</u>	<u>2,069,423</u>
Other Financing Sources (Uses)					
Transfers from other funds	-	-	-	-	329,375
Transfers to other funds	-	-	-	-	-
Bonds and loans issued	-	-	-	-	-
Premium on bonds issued	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>329,375</u>
Net change in fund balances	<u>(2,903,824)</u>	<u>(5,264,666)</u>	<u>559</u>	<u>529</u>	<u>2,398,798</u>
Fund Balances					
Beginning of year	<u>38,195,644</u>	<u>40,946,640</u>	<u>3,933,512</u>	<u>3,714,796</u>	<u>3,015,169</u>
End of year	<u>\$ 35,291,820</u>	<u>\$ 35,681,974</u>	<u>\$ 3,934,071</u>	<u>\$ 3,715,325</u>	<u>\$ 5,413,967</u>

(Continued)

Clark County, Nevada
Capital Projects Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2017
(With comparative totals for the fiscal year ended June 30, 2016)

(Continued)

	Extraordinary Capital Maintenance	SNPLMA Capital Construction	Public Works Regional Improvements	Laughlin Capital Acquisition	Moapa Town Capital Construction
Revenues					
Intergovernmental revenue	\$ -	\$ 530,737	\$ 89,387,609	\$ -	\$ -
Charges for services	-	814,197	8,955	-	-
Interest	-	69,569	34,231	83	4
Other	-	-	-	-	-
Total revenues	-	1,414,503	89,430,795	83	4
Expenditures					
Salaries and wages	-	-	-	-	-
Employee benefits	-	-	-	-	-
Services and supplies	-	3,771,385	10,812,925	-	-
Capital outlay	-	264,035	79,092,038	61,088	-
Bond issuance costs	-	-	-	-	-
Total expenditures	-	4,035,420	89,904,963	61,088	-
Excess (deficiency) of revenues over (under) expenditures	-	(2,620,917)	(474,168)	(61,005)	4
Other Financing Sources (Uses)					
Transfers from other funds	-	-	-	-	6,102
Transfers to other funds	-	(40,700,000)	-	-	-
Bonds and loans issued	-	-	-	-	-
Premium on bonds issued	-	-	-	-	-
Total other financing sources (uses)	-	(40,700,000)	-	-	6,102
Net change in fund balances	-	(43,320,917)	(474,168)	(61,005)	6,106
Fund Balances					
Beginning of year	-	54,900,692	2,157,409	906,740	79,125
End of year	\$ -	\$ 11,579,775	\$ 1,683,241	\$ 845,735	\$ 85,231

(Continued)

Clark County, Nevada
Capital Projects Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2017
(With comparative totals for the fiscal year ended June 30, 2016)

(Continued)

	Searchlight Capital Construction	Totals	
		2017	2016
Revenues			
Intergovernmental revenue	\$ -	\$ 95,771,461	\$ 79,828,820
Charges for services	-	8,205,792	9,794,940
Interest	9	(14,742)	15,670,715
Other	-	1,025,272	1,486,196
Total revenues	9	104,987,783	106,780,671
Expenditures			
Salaries and wages	-	1,599,674	1,462,889
Employee benefits	-	734,818	682,633
Services and supplies	-	37,826,413	25,391,912
Capital outlay	33,996	239,337,176	196,045,497
Bond issuance costs	-	35,000	387,345
Total expenditures	33,996	279,533,081	223,970,276
Excess (deficiency) of revenues over (under) expenditures	(33,987)	(174,545,298)	(117,189,605)
Other Financing Sources (Uses)			
Transfers from other funds	-	222,315,503	152,775,126
Transfers to other funds	-	(61,893,618)	(25,054,760)
Bonds and loans issued	-	-	22,518,188
Premium on bonds issued	-	-	662,552
Total other financing sources (uses)	-	160,421,885	150,901,106
Net change in fund balances	(33,987)	(14,123,413)	33,711,501
Fund Balances			
Beginning of year	270,163	929,575,428	895,863,927
End of year	\$ 236,176	\$ 915,452,015	\$ 929,575,428

Clark County, Nevada
Capital Projects Funds
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2017
(With comparative actual for the fiscal year ended June 30, 2016)

Recreation Capital Improvement	Final Budget	2017 Actual	Variance	2016 Actual
Revenues				
Charges for services	\$ -	\$ 27,396	27,396	\$ -
Interest	39,686	(14,832)	(54,518)	672,724
Other	-	23,572	23,572	-
Total revenues	39,686	36,136	(3,550)	672,724
Other financing sources				
Transfers from other funds	21,100,499	1,096,029	(20,004,470)	1,150,912
Total revenues and other financing sources	21,140,185	1,132,165	(20,008,020)	1,823,636
Expenditures				
Services and supplies	2,504,693	-	(2,504,693)	14,990
Capital outlay	55,335,047	5,537,379	(49,797,668)	1,191,116
Total expenditures	57,839,740	5,537,379	(52,302,361)	1,206,106
Net change in fund balance	(36,699,555)	(4,405,214)	32,294,341	617,530
Fund balance				
Beginning of year	36,699,555	36,900,114	200,559	36,282,584
End of year	\$ -	\$ 32,494,900	\$ 32,494,900	\$ 36,900,114

Master Transportation Plan Capital	Final Budget	2017 Actual	Variance	2016 Actual
Revenues				
Intergovernmental revenue	\$ 10,000,000	\$ 5,665,580	\$ (4,334,420)	\$ 27,266,705
Charges for services	500,000	2,073,643	1,573,643	1,683,956
Interest	250,000	(37,173)	(287,173)	2,920,966
Total revenues	10,750,000	7,702,050	(3,047,950)	31,871,627
Other financing sources				
Transfers from other funds	36,468,250	48,251,987	11,783,737	38,434,773
Total revenues and other financing sources	47,218,250	55,954,037	8,735,787	70,306,400
Expenditures				
Salaries and wages	1,759,389	1,557,600	(201,789)	1,426,119
Employee benefits	828,494	732,764	(95,730)	681,796
Services and supplies	6,180,333	2,171,853	(4,008,480)	1,659,295
Capital outlay	223,423,796	67,825,181	(155,598,615)	55,632,868
Total expenditures	232,192,012	72,287,398	(159,904,614)	59,400,078
Net change in fund balance	(184,973,762)	(16,333,361)	168,640,401	10,906,322
Fund balance				
Beginning of year	184,973,762	189,254,328	4,280,566	178,348,006
End of year	\$ -	\$ 172,920,967	\$ 172,920,967	\$ 189,254,328

Parks and Recreation Bond Improvements	Final Budget	2017 Actual	Variance	2016 Actual
Revenues				
Charges for services	\$ 2,714,516	\$ 3,033,977	\$ 319,461	\$ 3,322,472
Interest	79,600	26,221	(53,379)	1,318,713
Other	-	18,000	18,000	1,114
Total revenues	2,794,116	3,078,198	284,082	4,642,299
Expenditures				
Services and supplies	213,013	91,288	(121,725)	241,261
Capital outlay	74,866,035	1,442,278	(73,423,757)	251,480
Total expenditures	75,079,048	1,533,566	(73,545,482)	492,741
Net change in fund balance	(72,284,932)	1,544,632	73,829,564	4,149,558
Fund balance				
Beginning of year	72,284,932	74,441,406	2,156,474	70,291,848
End of year	\$ -	\$ 75,986,038	\$ 75,986,038	\$ 74,441,406

Clark County, Nevada
Capital Projects Funds
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2017
(With comparative actual for the fiscal year ended June 30, 2016)

Special Ad Valorem Capital Projects	Final Budget	2017 Actual	Variance	2016 Actual
Revenues				
Interest	\$ 130,000	\$ 12	\$ (129,988)	\$ 244,048
Other financing sources				
Transfers from other funds	7,667,643	7,730,460	62,817	7,560,173
Total revenues and other financing sources	7,797,643	7,730,472	(67,171)	7,804,221
Expenditures				
Services and supplies	1,270,962	1,270,961	(1)	-
Capital outlay	17,284,350	12,969,604	(4,314,746)	32,119,731
Total expenditures	18,555,312	14,240,565	(4,314,747)	32,119,731
Other financing uses				
Transfers to other funds	383,000	264,019	(118,981)	248,320
Total expenditures and other financing uses	18,938,312	14,504,584	(4,433,728)	32,368,051
Net change in fund balance	(11,140,669)	(6,774,112)	4,366,557	(24,563,830)
Fund balance				
Beginning of year	11,140,669	10,258,640	(882,029)	34,822,470
End of year	\$ -	\$ 3,484,528	\$ 3,484,528	\$ 10,258,640

Master Transportation Room Tax Improvements	Final Budget	2017 Actual	Variance	2016 Actual
Revenues				
Intergovernmental revenue	\$ 175,000	\$ 187,535	\$ 12,535	\$ 1,254,787
Charges for services	10,000	40,089	30,089	144,222
Interest	180,000	195,611	15,611	1,938,947
Other	-	6,000	6,000	6,000
Total revenues	365,000	429,235	64,235	3,343,956
Other financing sources				
Transfers from other funds	27,503,981	31,901,452	4,397,471	32,171,910
Total revenues and other financing sources	27,868,981	32,330,687	4,461,706	35,515,866
Expenditures				
Services and supplies	9,912,538	5,917,539	(3,994,999)	8,202,962
Capital outlay	142,658,210	13,957,646	(128,700,564)	16,217,740
Total expenditures	152,570,748	19,875,185	(132,695,563)	24,420,702
Other financing uses				
Transfers to other funds	1,107,784	1,107,784	-	1,075,518
Total expenditures and other financing uses	153,678,532	20,982,969	(132,695,563)	25,496,220
Net change in fund balance	(125,809,551)	11,347,718	137,157,269	10,019,646
Fund balance				
Beginning of year	125,809,551	133,550,863	7,741,312	123,531,217
End of year	\$ -	\$ 144,898,581	\$ 144,898,581	\$ 133,550,863

LVMPD Capital Improvements	Final Budget	2017 Actual	Variance	2016 Actual
Revenues				
Interest	\$ 21,910	\$ 674	\$ (21,236)	\$ 72,937
Other	12,000	63,767	51,767	100,423
Total revenues	33,910	64,441	30,531	173,360
Other financing sources				
Transfers to other funds	-	-	-	1,177,781
Total revenues and other financing sources	33,910	64,441	30,531	1,351,141
Expenditures				
Services and supplies	548,492	11,380	(537,112)	9,393
Capital outlay	1,339,500	1,006,397	(333,103)	89,228
Total expenditures	1,887,992	1,017,777	(870,215)	98,621
Net change in fund balance	(1,854,082)	(953,336)	900,746	1,252,520
Fund balance				
Beginning of year	1,854,082	1,959,614	105,532	707,094
End of year	\$ -	\$ 1,006,278	\$ 1,006,278	\$ 1,959,614

Clark County, Nevada
Capital Projects Funds
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2017
(With comparative actual for the fiscal year ended June 30, 2016)

Fire Service Capital	Final Budget	2017 Actual	Variance	2016 Actual
Revenues				
Charges for services	\$ -	\$ -	\$ -	\$ 99,019
Interest	41,230	(642)	(41,872)	498,151
Other	18,500	279,612	261,112	907,223
Total revenues	59,730	278,970	219,240	1,504,393
Expenditures				
Services and supplies	3,532,235	1,583,479	(1,948,756)	773,599
Capital outlay	22,702,072	2,380,118	(20,321,954)	3,820,333
Total expenditures	26,234,307	3,963,597	(22,270,710)	4,593,932
Net change in fund balance	(26,174,577)	(3,684,627)	22,489,950	(3,089,539)
Fund balance				
Beginning of year	26,174,577	27,383,019	1,208,442	30,472,558
End of year	\$ -	\$ 23,698,392	\$ 23,698,392	\$ 27,383,019

Fort Mohave Valley Development Capital Improvements	Final Budget	2017 Actual	Variance	2016 Actual
Revenues				
Interest	\$ 1,175	\$ (210)	\$ (1,385)	\$ 81,219
Other financing sources				
Transfers from other funds	6,688,852	-	(6,688,852)	5,000,000
Total revenues and other financing sources	6,690,027	(210)	(6,690,237)	5,081,219
Expenditures				
Capital outlay	11,802,780	1,206,499	(10,596,281)	2,832
Net change in fund balance	(5,112,753)	(1,206,709)	3,906,044	5,078,387
Fund balance				
Beginning of year	5,112,753	5,238,790	126,037	160,403
End of year	\$ -	\$ 4,032,081	\$ 4,032,081	\$ 5,238,790

County Capital Projects	Final Budget	2017 Actual	Variance	2016 Actual
Revenues				
Charges for services	\$ -	\$ -	\$ -	\$ 217,716
Interest	1,185,500	(497,429)	(1,682,929)	4,892,805
Other	-	523,273	523,273	389,438
Total revenues	1,185,500	25,844	(1,159,656)	5,499,959
Other financing sources				
Transfers from other funds	76,547,827	113,052,126	36,504,299	50,180,146
Total revenues and other financing sources	77,733,327	113,077,970	35,344,643	55,680,105
Expenditures				
Services and supplies	15,932,164	3,661,493	(12,270,671)	674,071
Capital outlay	314,392,192	35,753,773	(278,638,419)	30,868,324
Total expenditures	330,324,356	39,415,266	(290,909,090)	31,542,395
Other financing uses				
Transfers to other funds	20,238,774	19,821,815	(416,959)	22,730,922
Total expenditures and other financing uses	350,563,130	59,237,081	(291,326,049)	54,273,317
Net change in fund balance	(272,829,803)	53,840,889	326,670,692	1,406,788
Fund balance				
Beginning of year	272,829,803	280,278,932	7,449,129	278,872,144
End of year	\$ -	\$ 334,119,821	\$ 334,119,821	\$ 280,278,932

Clark County, Nevada
Capital Projects Funds
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2017
(With comparative actual for the fiscal year ended June 30, 2016)

Information Technology Capital Projects	Final Budget	2017 Actual	Variance	2016 Actual
Revenues				
Intergovernmental revenue	\$ -	\$ -	\$ -	\$ 122,587
Interest	47,194	89,526	42,332	457,805
Other	-	-	-	90
Total revenues	47,194	89,526	42,332	580,482
Other financing sources				
Transfers from other funds	3,145,639	19,947,972	16,802,333	12,049,000
Total revenues and other financing sources	3,192,833	20,037,498	16,844,665	12,629,482
Expenditures				
Salaries and wages	129,493	42,074	(87,419)	36,770
Employee benefits	962	2,054	1,092	837
Services and supplies	18,544,903	6,849,678	(11,695,225)	5,578,602
Capital outlay	9,884,095	10,990,410	1,106,315	6,131,199
Total expenditures	28,559,453	17,884,216	(10,675,237)	11,747,408
Net change in fund balance	(25,366,620)	2,153,282	27,519,902	882,074
Fund balance				
Beginning of year	25,366,620	22,189,832	(3,176,788)	21,307,758
End of year	\$ -	\$ 24,343,114	\$ 24,343,114	\$ 22,189,832

Public Works Capital Improvements	Final Budget	2017 Actual	Variance	2016 Actual
Revenues				
Charges for services	\$ 3,000,000	\$ 59,687	\$ (2,940,313)	\$ 3,501,065
Interest	71,000	(20,300)	(91,300)	993,499
Other	25,000	111,048	86,048	81,908
Total revenues	3,096,000	150,435	(2,945,565)	4,576,472
Other financing sources				
Transfers from other funds	-	-	-	5,002,844
Total revenues and other financing sources	3,096,000	150,435	(2,945,565)	9,579,316
Expenditures				
Services and supplies	2,196,277	1,338,464	(857,813)	50,763
Capital outlay	37,147,165	1,715,795	(35,431,370)	2,569,271
Total expenditures	39,343,442	3,054,259	(36,289,183)	2,620,034
Net change in fund balance	(36,247,442)	(2,903,824)	33,343,618	6,959,282
Fund balance				
Beginning of year	36,247,442	38,195,644	1,948,202	31,236,362
End of year	\$ -	\$ 35,291,820	\$ 35,291,820	\$ 38,195,644

Clark County, Nevada
Capital Projects Funds
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2017
(With comparative actual for the fiscal year ended June 30, 2016)

Summerlin Capital Construction	Final Budget	2017 Actual	Variance	2016 Actual
Revenues				
Interest	\$ 12,395	\$ 140,317	\$ 127,922	\$ 284,760
Other financing sources				
Bonds and loans issued	-	-	-	22,518,188
Premium on bonds issued	-	-	-	662,552
Total other financing sources	-	-	-	23,180,740
Total revenues and other financing sources	12,395	140,317	127,922	23,465,500
Expenditures				
Services and supplies	234,000	269,044	35,044	195,732
Capital outlay	33,126,506	5,100,939	(28,025,567)	620,250
Bond issuance costs	35,000	35,000	-	387,345
Total expenditures	33,395,506	5,404,983	(27,990,523)	1,203,327
Net change in fund balance	(33,383,111)	(5,264,666)	28,118,445	22,262,173
Fund balance				
Beginning of year	33,383,111	40,946,640	7,563,529	18,684,467
End of year	\$ -	\$ 35,681,974	\$ 35,681,974	\$ 40,946,640

Mountain's Edge Capital Construction	Final Budget	2017 Actual	Variance	2016 Actual
Revenues				
Interest	\$ 4,310	\$ 559	\$ (3,751)	\$ 71,075
Expenditures				
Services and supplies	-	-	-	39
Capital outlay	2,466,468	-	(2,466,468)	-
Total expenditures	2,466,468	-	(2,466,468)	39
Net change in fund balance	(2,462,158)	559	2,462,717	71,036
Fund balance				
Beginning of year	2,462,158	3,933,512	1,471,354	3,862,476
End of year	\$ -	\$ 3,934,071	\$ 3,934,071	\$ 3,933,512

Southern Highlands Capital Construction	Final Budget	2017 Actual	Variance	2016 Actual
Revenues				
Interest	\$ 4,073	\$ 529	\$ (3,544)	\$ 67,127
Expenditures				
Capital outlay	3,361,038	-	(3,361,038)	1,150
Net change in fund balance	(3,356,965)	529	3,357,494	65,977
Fund balance				
Beginning of year	3,356,965	3,714,796	357,831	3,648,819
End of year	\$ -	\$ 3,715,325	\$ 3,715,325	\$ 3,714,796

Clark County, Nevada
Capital Projects Funds
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2017
(With comparative actual for the fiscal year ended June 30, 2016)

Special Assessment Capital Construction	Final Budget	2017 Actual	Variance	2016 Actual
Revenues				
Charges for services	\$ -	\$ 2,147,848	\$ 2,147,848	\$ -
Interest	4,300	(1,501)	(5,801)	53,965
Total revenues	4,300	2,146,347	2,142,047	53,965
Other financing sources				
Transfers from other funds	1,107,000	329,375	(777,625)	11,376
Total revenues and other financing sources	1,111,300	2,475,722	1,364,422	65,341
Expenditures				
Services and supplies	221,050	76,924	(144,126)	-
Capital outlay	2,786,055	-	(2,786,055)	276,001
Total expenditures	3,007,105	76,924	(2,930,181)	276,001
Other financing uses				
Transfers to other funds	1,000,000	-	(1,000,000)	1,000,000
Total expenditures and other financing uses	4,007,105	76,924	(3,930,181)	1,276,001
Net change in fund balance	(2,895,805)	2,398,798	5,294,603	(1,210,660)
Fund balance				
Beginning of year	2,895,805	3,015,169	119,364	4,225,829
End of year	\$ -	\$ 5,413,967	\$ 5,413,967	\$ 3,015,169

Extraordinary Capital Maintenance	Final Budget	2017 Actual	Variance	2016 Actual
Revenues				
Interest	\$ -	\$ -	\$ -	\$ 4,126
Expenditures				
Services and supplies	-	-	-	-
Capital outlay	-	-	-	902,924
Total expenditures	-	-	-	902,924
Net change in fund balance	-	-	-	(898,798)
Fund balance				
Beginning of year	-	-	-	898,798
End of year	\$ -	\$ -	\$ -	\$ -

SNPLMA Capital Construction	Final Budget	2017 Actual	Variance	2016 Actual
Revenues				
Intergovernmental revenue	\$ 650,000	\$ 530,737	\$ (119,263)	\$ 656,588
Charges for services	-	814,197	814,197	727,868
Interest	63,829	69,569	5,740	998,757
Total revenues	713,829	1,414,503	700,674	2,383,213
Expenditures				
Services and supplies	4,986,021	3,771,385	(1,214,636)	1,989,979
Capital outlay	8,800,699	264,035	(8,536,664)	787,776
Total expenditures	13,786,720	4,035,420	(9,751,300)	2,777,755
Other financing uses				
Transfers to other funds	40,700,000	40,700,000	-	-
Total expenditures and other financing uses	54,486,720	44,735,420	(9,751,300)	2,777,755
Net change in fund balance	(53,772,891)	(43,320,917)	10,451,974	(394,542)
Fund balance				
Beginning of year	53,772,891	54,900,692	1,127,801	55,295,234
End of year	\$ -	\$ 11,579,775	\$ 11,579,775	\$ 54,900,692

Clark County, Nevada
Capital Projects Funds
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2017
(With comparative actual for the fiscal year ended June 30, 2016)

Public Works Regional Improvements	Final Budget	2017 Actual	Variance	2016 Actual
Revenues				
Intergovernmental revenue	\$ 140,170,651	\$ 89,387,609	\$ (50,783,042)	\$ 50,528,153
Charges for services	-	8,955	8,955	98,622
Interest	9,000	34,231	25,231	76,423
Total revenues	140,179,651	89,430,795	(50,748,856)	50,703,198
Expenditures				
Services and supplies	3,191,424	10,812,925	7,621,501	6,001,226
Capital outlay	137,071,176	79,092,038	(57,979,138)	44,563,274
Total expenditures	140,262,600	89,904,963	(50,357,637)	50,564,500
Net change in fund balance	(82,949)	(474,168)	(391,219)	138,698
Fund balance				
Beginning of year	82,949	2,157,409	2,074,460	2,018,711
End of year	\$ -	\$ 1,683,241	\$ 1,683,241	\$ 2,157,409

Laughlin Capital Acquisition	Final Budget	2017 Actual	Variance	2016 Actual
Revenues				
Interest	\$ 1,000	\$ 83	\$ (917)	\$ 16,384
Expenditures				
Services and supplies	832,256	-	(832,256)	-
Capital outlay	61,088	61,088	-	-
Total expenditures	893,344	61,088	(832,256)	-
Net change in fund balance	(892,344)	(61,005)	831,339	16,384
Fund balance				
Beginning of year	892,344	906,740	14,396	890,356
End of year	\$ -	\$ 845,735	\$ 845,735	\$ 906,740

Moapa Town Capital Construction	Final Budget	2017 Actual	Variance	2016 Actual
Revenues				
Interest	\$ 80	\$ 4	\$ (76)	\$ 1,402
Other financing sources				
Transfers from other funds	6,102	6,102	-	36,211
Total revenues and other financing sources	6,182	6,106	(76)	37,613
Expenditures				
Services and supplies	85,253	-	(85,253)	-
Net change in fund balance	(79,071)	6,106	85,177	37,613
Fund balance				
Beginning of year	79,071	79,125	54	41,512
End of year	\$ -	\$ 85,231	\$ 85,231	\$ 79,125

Searchlight Capital Construction	Final Budget	2017 Actual	Variance	2016 Actual
Revenues				
Interest	\$ 300	\$ 9	\$ (291)	\$ 4,882
Expenditures				
Capital outlay	266,176	33,996	(232,180)	-
Net change in fund balance	(265,876)	(33,987)	231,889	4,882
Fund balance				
Beginning of year	265,876	270,163	4,287	265,281
End of year	\$ -	\$ 236,176	\$ 236,176	\$ 270,163